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FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

Report of the Secretary-General

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I. INTRODUCTION

1. The General Assembly, by its resolution 43/232 of 1 March 1989, appropriated an amount of $416,162,000 gross ($406,621,000 net) for the operation of the United Nations Transition Assistance Group (UNTAG) in Namibia during its 12-month mandate period beginning 1 April 1989. At its forty-fifth session, the General Assembly, having considered the report of the Secretary-General (A/45/997 and Corr.1) on the second budget performance, including the revised expenditure and costs related to the liquidation phase of UNTAG through 30 June 1991, and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/45/1003), adopted resolution 45/265 on 17 May 1991.

2. In resolution 45/265, the General Assembly noted that the net estimated cost of UNTAG to Member States had been revised to $345,314,701 and that the financial obligations of Member States should be adjusted accordingly; requested the Board of Auditors to take the measures necessary to expedite the audit of the Special Account for UNTAG and submit its findings to the Assembly at its forty-sixth session; took note of the proposal of the Secretary-General that the shortfall for funding the repatriation of some 45,000 Namibians by the Office of the United Nations High Commissioner for Refugees be charged to the Special Account; and invited the Secretary-General to renew his appeal to Governments to meet this shortfall, and requested him to submit a report on the issue, through the Advisory Committee, to the Assembly at its forty-sixth session.

3. In accordance with the request contained in resolution 45/265, the Secretary-General submitted his report of 6 December 1991 on the financing of the United Nations Transition Assistance Group (A/46/725) to the General Assembly at its forty-sixth session. The report of the Board of Auditors on the audit of the UNTAG Special Account was submitted in document A/46/750. Both these reports are still before the Assembly.

4. The present report updates the report of the Secretary-General (A/46/725) and addresses the current unutilized balance of the UNTAG Special Account and the funding of the shortfall of the repatriation of Namibians.

II. STATUS OF ASSESSED CONTRIBUTIONS

5. Initial assessments totalling $409,555,646 had been apportioned among Member States in respect of UNTAG based on General Assembly resolution 43/232. Of this amount, $386,438,902 had been paid as at 30 April 1991. Subsequently, in accordance with paragraphs 2 and 3 of General Assembly resolution 45/265, the amount apportioned was reduced to $345,314,701. After making adjustments to the amounts apportioned, the credits due to Member States amounted to $46,011,473 and unpaid contributions amounted to $4,887,272.

6. As at 30 September 1992, Member States had utilized $37,155,563 of the $46,030,039 1/ in credits due to them. At the same time uncollected assessed contributions amounted to $2,318,936.

III. BALANCE IN THE SPECIAL ACCOUNT FOR THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

7. As noted in General Assembly resolution 45/265, the revised estimated costs of UNTAG amounted to $345,314,701 net, as at 30 April 1991. That figure reflects the following elements:

	United States dollars
(1) Revised net operating costs as at 30 April 1991	368 341 000
(2) Less:	
Voluntary contributions in kind	10 632 343
Voluntary contributions in cash	13 050 000
Miscellaneous income	1 990 697
Subtotal (1 - 2)	342 667 960
(3) Add:	
United States share of staff assessments	2 646 741
Total resources (net)	345 314 701

8. As at 30 September 1992, the estimated operating costs of UNTAG were further reduced to $366,388,371 from the 30 April 1991 level to reflect changes in actual disbursements and liquidation of outstanding obligations. An additional amount of $1,952,629 has been recorded as unutilized balance representing the difference between the net operating costs ($368,341,000) estimated as at 30 April 1991 and revised operating costs ($366,388,371) as at 30 September 1992. An increase of $54,348 has also been reflected under voluntary contributions in cash.

9. Table 1 recapitulates the changes in income and operating expenditures since the last report to the General Assembly and, taking into account the amount already credited to Member States under resolution 45/265, revises the unutilized balance in the UNTAG Special Account to $44,544,408, including interest earned as at 30 September 1992. This unutilized balance represents the difference between revised total income ($415,898,456) and revised expenditure ($369,035,112) as at 30 September 1992, taking into account the outstanding assessments from 50 Member States in the amount of $2,318,936.

Table 1

Statement of cumulative income and operating expenditures of UNTAG for the period from 1 April 1989 to 30 March 1990 as at 30 September 1992

	United States dollars	
	30 April 1992	30 Sept 1992
1. INCOME		
Net appropriations	406 621 000	
Add: United States share of staff assessments	2 934 646	
Less: Applied credits	(64 240 945)	
Assessed contributions	345 314 701	345 314 701
Voluntary contributions in kind	10 632 343	10 632 343
Voluntary contributions in cash a/	13 050 000	13 104 348
Interest income	-	33 832 418
Miscellaneous income	1 990 697	13 014 646
Subtotal	25 673 040	70 583 755
Total income	370 987 741	415 898 456
2. EXPENDITURE b/		
Regular net operating costs c/	357 708 657	355 756 028
Voluntary contributions in kind d/	10 632 343	10 632 343
	368 341 000	366 388 371
Add: United States share of total staff assessments	2 646 741	2 646 741
Total expenditures	370 987 741	369 035 112
3. OUTSTANDING ASSESSMENTS	-	2 318 936
4. UNUTILIZED BALANCE (1 - 2 - 3)	-	44 544 408

(Footnotes on following page)

(Footnotes to table 1)

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a/ From Japan ($13,050,000) and Cameroon ($54,348).

b/ For the period from 1 April 1989 to 30 June 1990.

c/ Includes a provision for the cost of repatriating Namibians by UNHCR as originally estimated ($3,336,000) plus a revised additional estimate of $15,395.

d/ From Germany ($2,896,088), Greece ($350,000), Spain ($2,815,000), Sweden ($583,000) and United States of America ($3,988,255).

10. The revised net operating costs of $366,388,371 consist of $324,169,584 in disbursements and $42,218,787 in unliquidated obligations. The distribution of the unliquidated obligations is shown in the table below.

Table 2

Status of unliquidated obligations of UNTAG
as at 30 September 1992

(United States dollars)

Personnel costs	15 445
Travel of military observers	2 144
Rotation of contingents	968 756
Rations	51 624
Contingent-owned equipment	24 940 693
Vehicle maintenance	1 987 996
Communication equipment	571 725
Death and disability	7 960 000
Freight and related costs	1 683 997
Aircraft operations	554 464
Miscellaneous supplies and services	84 884
Premises/accommodation	45 664
Subtotal	38 867 392
Repatriation of Namibians (UNHCR)	3 351 395
Total	42 218 787

IV. DISPOSITION OF UNITED NATIONS TRANSITION ASSISTANCE GROUP PROPERTY

11. It is recalled that in the second performance report on UNTAG (A/45/997, annex V, schedule I), the residual value of property retained by the United Nations was estimated at $14,505,309. Portions of this retained property have been utilized in other peace-keeping operations, for which an amount of $12,719,989 has been credited to the UNTAG Special Account as miscellaneous income as at 30 September 1992. The remaining UNTAG property is valued at $1,785,320.

V. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-SEVENTH SESSION

12. The actions that appear to be required in connection with the financing of UNTAG are as follows:

(a) A decision that the shortfall of $3,351,395 in the costs to UNHCR for the repatriation of Namibians be met through the transfer from the UNTAG Special Account to UNHCR;

(b) A decision on the disposition of the estimated unutilized balance of $44,544,408 currently in the UNTAG Special Account, taking into consideration the outstanding assessed contributions. It is recommended that of this balance:

(i) The amount of $2,006,977, representing the unencumbered balance of appropriations ($1,952,629) and the additional voluntary contributions in cash ($54,348), be credited to Member States;

(ii) The remainder ($42,537,431), consisting of interest ($33,832,418) and additional miscellaneous income ($11,023,949), taking into consideration the outstanding assessed contributions ($2,318,936), be retained in the Special Account until a decision is taken by the General Assembly regarding the proposed Peace-keeping Reserve Fund.

Notes

1/ Inclusive of overpayment from Indonesia subsequent to the issuance of document A/C.5/45/L.31.

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Corrigendum

Page 4, table 1

Under the heading entitled "United States dollars" for 30 April 1992 read 30 April 1991

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